

Mobile Homes/Manufactured Housing

If Located In A Mobile Home Park/Manufactured Housing Community

The owner of a mobile home (manufactured housing unit) situated in a mobile home park (manufactured housing community) is subject to a monthly license fee pursuant to Ch. 140 §32G. Such owner is only subject to the motor vehicle excise if he registers the mobile home.

If Not Located In A Mobile Home Park/Manufactured Housing Community

The owner of a mobile home which is not situated in a mobile home park is, also, subject to the motor vehicle excise only if he/she registers the mobile home. However, if he/she does not register it, he is subject to a personal property tax on the mobile home.